

# SPECIAL HANDLING REQUIRED

**DO NOT REMOVE FROM RETURN**

**INSTRUCTIONS:** If Form 540, 540A, 540EZ, 540NR or 541 includes any special circumstance listed below, check the appropriate item(s) and attach this form to the front of the return.

- |  |  |   |
|--|--|---|
| 1. <input type="checkbox"/> Taxable year ending other than December 31 | 6. <input type="checkbox"/> Taxpayer could be claimed as a dependent on another return | 10. <input type="checkbox"/> Disaster   |
| 2. <input type="checkbox"/> Farmer or Fisherman                        | 7. <input type="checkbox"/> Taxpayer out of country on original due date of return     | 11. <input type="checkbox"/> Form 540X filed in response to notice of proposed assessment |
| 3. <input type="checkbox"/> Form FTB 5805 attached                     | 8. <input type="checkbox"/> Desert Storm/Restore Hope (Somalia/Bosnia)                 | 12. <input type="checkbox"/> Excess SDI claimed. Multiple W-2's attached                  |
| 4. <input type="checkbox"/> Deceased taxpayer or spouse                | 9. <input type="checkbox"/> Withhold-at-source   |   |
| 5. <input type="checkbox"/> Substitute withholding statement included  |  |   |

FTB 3595 (REV 12-97)

----- CUT HERE -----